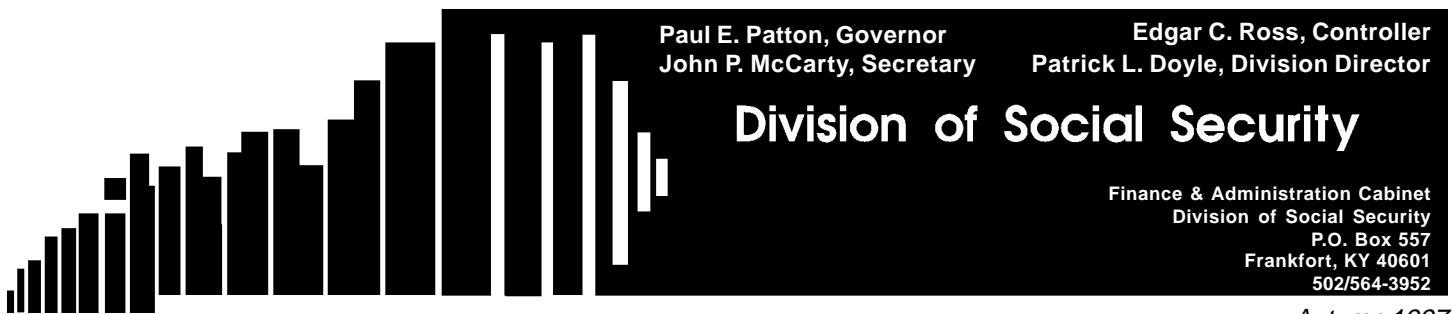


Please distribute this informational release to all appropriate payroll or finance officials within your organization.



Autumn 1997

Taxpayer Relief Act of 1997 Includes Items for Governmental Employers

Congress recently approved HR 2014--the Taxpayer Relief Act of 1997--by a large majority in both houses. President Clinton signed the bill on August 5. The legislation includes more than 800 changes in the IRC and added about 300 new items. Among those affecting governmental employers are:

Employer Provided Ed Assistance

A retroactive extension allowing \$5,250 annually in tax-free employer-provided educational assistance for undergraduate courses beginning before June 1, 2000, is included in the bill. The provision extends Section 127 of the Internal Revenue Code, which had expired for undergraduate courses starting after June 30, 1997, and applies to taxable years beginning after Dec. 31, 1996. (The tax-free benefit for graduate courses expired June 30, 1996, and is not extended under this bill.)

Waiver of Penalty Failing to Meet EFTPS Deadline

While full implementation of the Electronic Federal Tax Payment System is underway, those employers first required to begin paying federal taxes electronically July 1, 1997 now have until July 1, 1998, before penalties for failing to deposit electronically begin, according to the bill. The Internal Revenue Service announced June 2, 1997 that it would delay imposing penalties on such mandated employers using paper deposit coupons until Dec. 31, 1997.

This bill pushes that date back another six months.

Fee Official Expenses

An "above-the-line" deduction for expenses, under IRC section 162, is provided in the bill for certain state and local officials. Expenses paid or incurred with respect to services performed by an official as an employee of a state or local government are deductible in computing adjusted gross income. This "above-the-line" deduction applies in positions compensated in whole or in part on a fee basis. This provision applies to expenses paid or incurred in tax years beginning after December 31, 1986.

Survivor Benefits for Public Safety Officers Killed in the Line of Duty

An amount paid as a survivor annuity to the spouse, former spouse or child of a public safety officer killed in the line of duty is excluded from the recipient's gross income if the annuity is provided under a governmental plan. The plan must meet the requirements of IRC section 401(a) for qualified plans. The annuity is excludable to the extent that it is attributable to the officer's service as a public safety officer. A public safety officer, for purposes of this exclusion, is defined as police and law enforcement officers, fire fighters, ambulance crews and rescue squad members. The exclusion applies to amounts received in tax years beginning

after December 31, 1996, with respect to officers dying after that date.

Tax Court to Decide Employment Status Cases

The US Tax Court will have jurisdiction to hear cases involving employment status, effective upon enactment of the law. The court will hear cases when IRS has determined a worker to be an employee or has determined there is no Section 530 safe harbor relief. Assessment and collection will be suspended while the case is pending in the Tax Court.

Parking Benefit Choice

Giving employees the option of receiving cash or employer-provided parking will not cause parking benefits under the plan to be included in employee incomes, effective taxable years starting after Dec. 31, 1997. The bill allows employers to offer the cash parking benefit option (including the cash as taxable income to employees deciding to receive it) and still maintain the benefit as a qualified transportation fringe.

Deductibility of Meals

Meals that are excludable from employees' incomes because they are provided at the employer's convenience (under IRC sec. 119) will be excludable as a de minimus fringe benefit under IRC section 132. Courts had previously ruled in this manner. This measure is effective for taxable years starting after 1997.

General Information on the 1997 Form W-2

The Internal Revenue Service asks for the information on Forms W-2 to carry out the revenue laws of the United States. Employers are required to provide the information as it is needed to ensure compliance with these laws, to allow the IRS to figure and collect the right amount of tax and to report FICA wages for employee benefit purposes.

Need Help?

Information Reporting Call Site--The IRS operates a centralized call site to answer questions about reporting on Forms W-2, W-3, 1099 and other information returns. Questions related to reporting on information returns, can be directed to 304/263-8700. Questions about magnetic media filing of Forms W-2, should be directed to the Social Security Administration Magnetic Media Coordinator at 404/562-1314.

Bulletin Board Services--Information from either of two electronic Bulletin Board Systems (BBS)--the SSA-BBS or the IRP-BBS (IRS)--can be obtained by using a personal computer and a modem. Access to the SSA-BBS by can be gained by dialing 410/965-1133 or the IRP-BBS (IRS) by dialing 304/264-7070.

Information available includes magnetic media filing information, some IRS and SSA forms and publications, correct social security number, information on electronic filing as well as general topics of interest about information reporting. The bulletin board systems can also be used to ask questions about magnetic media or electronic filing programs and reporting on information returns.

Substitute Forms--A revenue procedure explains the format that must be used on all substitute paper Forms W-2 and W-3. It is reprinted as Pub. 1141, General Rules and Specifications for Private Printing of Substitute Forms W-2 and W-3. Note: Bar codes will not be required on 1997 substitute Forms W-2.

Forms and Publications--IRS forms and publications are available by calling 1/800/TAX-FORM (1/800/829-3676). Forms and publications are also available on the IRS internet page at <http://www.irs.ustreas.gov>.

Changes To Note

Educational Expenses--A retroactive extension for employer-provided educational assistance has been passed by Congress. The extension allows \$5,250 annually in tax-free assistance for undergraduate courses beginning prior to June 1, 2000. Amounts paid to or on behalf of an employee are excludable from income for tax years beginning in 1997. The exclusion does not apply to graduate courses that started after June 30, 1996. A course is generally considered to start on the first regular day of class. See Pub. 508, Educational Expenses, and Notice 96-68, 1996-52 I.R.B. 30 for more information.

Social Security Wage Base Increase--The 1997 wage base for social security is \$65,400. There is no limit on the amount of wages that are subject to medicare tax. For social security, the tax rate is 6.2 percent each for employers and employees. For medicare, the rate is 1.45 percent each for employers and employees.

Reporting Special Wage Payments--For information on reporting compensation earned in prior years, see Pub. 957, Reporting Back Pay and Special Wage Payments to the Social Security Administration, and Form SSA-131, Employer Report of Special Wage Payments.

Filing Form W-2

Who Must File--Employers must file a Form W-2 for each employee from whom income, social security or medicare taxes have been withheld. The employer must also file the form for each employee from whom income tax would have been withheld if the employee had claimed no more than one withholding allowance or had not claimed exemption from withholding on Form W-4, Employee's Withholding Allowance Certificate. Also, every employer engaged in a trade or business who pays remuneration for services performed by an employee, including the cash value of such remuneration paid in any medium other than cash, must furnish a Form W-2 to each employee. These rules apply to any employee even if they are related to the employer.

Employers required to file 250 or more Forms W-2 must use the instructions for Magnetic Media Reporting covered below. Detailed employment information is given in Circular E, Employer's Tax Guide (Pub. 15) and Pub. 15-A, Employer's Supplemental Tax Guide.

Paper W-2 Reporting (for employers with less than 250 Forms W-2)

When To File Copy A--File Copy A of Form W-2 with the entire first page of Form W-3, Transmittal of Wage and Tax Statements, by March 2, 1998.

Extension To File Copy A--A time extension may be requested for filing Form W-2 with SSA by sending Form 8809, Request for Extension of Time To File Information Returns, to the address shown on that form. The extension must be sought before the due date of the returns to be considered. If the request is approved, the employer will have an additional 30 days to file. See Form 8809 for more details.

Where To File Copy A--File Copy A of Form W-2 with the entire first page of Form W-3 at the following address:

Social Security Administration
Data Operations Center
Wilkes-Barre, PA 18769-0001

Note: If "Certified Mail" is used to file, change the ZIP code to "18769-0002." If a carrier other than the US Postal Service is used to deliver this information, add "1150 E Mountain Dr" to the address and change the ZIP code to "18769."

Form W-2 Distribution

Filing Copy 1--Send Copy 1 of Form W-2 to the Kentucky Revenue Cabinet. For more information concerning Copy 1, contact the Kentucky Revenue Cabinet at 502/564-4581.

Furnishing Copies B, C, and 2--Furnish Copies B, C and 2 of Form W-2 to employees, generally, by February 2, 1998. The

"furnish" requirement will be met if the form is properly addressed and mailed on or before the due date. If employment ends before December 31, 1997, copies may be furnished any time after employment ends, but no later than February 2, 1998. If an employee asks for a Form W-2, give him or her the completed copies within 30 days of the request or the final wage payment, whichever is later.

Extension For Furnishing Form W-2 To Employees--A time extension may be requested to provide the statements to employees by sending a letter to:

IRS-Martinsburg Computing Center
Information Reporting Program
P.O. Box 1359, MS-360
Martinsburg, WV 25402-1359

The letter must include: (a) the employer's name and address, (b) the employer's taxpayer identification number, (c) type of return, (d) a concise statement of the reasons for requesting the extension and (e) the signature of person requesting the extension or of the employer's authorized agent--provided the request sets forth a reason (illness, absence or other good cause) for a signature other than the employer's. The request must be mailed or delivered on or before the applicable due date for furnishing Forms W-2 to employees.

Undeliverable Forms W-2--Keep for four years any employee copies of Forms W-2 that could not be delivered.

Copy D--Keep Copy D with "Your Copy" of Form W-3 for the employer records.

Magnetic Media Reporting (for employers with at least 250 Forms W-2)

If an employer is required to file 250 or more Forms W-2, they must be filed on magnetic media unless the IRS grants a waiver. A waiver can be requested on Form 8508, Request for Waiver From Filing Information Returns on Magnetic Media. This form must be submitted to the IRS 45 days before the due date of the return. Get Form 8508 for filing information.

Magnetic media reporting specifications are in SSA Pub. No. 42-007 (TIB-4), Magnetic Media Reporting. This bulletin can be downloaded from the SSA's bulletin board via a computer and modem by dialing 410/965-1133. These specifications are also available through the Social Security Magnetic Media Coordinator at 404/562-1314. Reporting instructions for magnetic media filing may differ from the paper reporting instructions. For example, magnetic media filers may enter more than three entries in box 13 in one individual's wage report on magnetic tape but not on one paper Form W-2.

General Instructions

The following guidelines are provided to help employers complete and, if necessary, correct Forms W-2. Also see Reconciling Forms W-2, W-3 and 941 in the 1997 Form W-3 instructions for information on reducing reporting discrepancies.

Calendar Year Basis--The entries on Form W-2 must be based on a calendar year. Use Form W-2 for the correct tax year.

Taxpayer Identification Numbers--The IRS uses these numbers to check the payments reported against the amounts shown on the employees' tax returns. These numbers are also used to record employee earnings for future social security and medicare benefits. When preparing Forms W-2, employer's must be sure to use the correct social security number (SSN) on the form and on magnetic media.

Employers use an employer identification number (EIN) (00-0000000). Employees use a social security number (000-00-0000). When either number is used in printing, please separate the nine digits properly to indicate the kind of number.

Alien Residence Status Change--If an employee has been given a new social security card following an adjustment to his or her alien residence status that shows a different name or social security number, correct the employer's and employee's records for 1997 and show the new information on the 1997 Form W-2. If a Form W-2 for the same employee was filed in prior years under the old name and social security number, file Form W-2c, Corrected Wage and Tax Statement, to correct the name and number. (See Corrections below.) Use a separate Form W-2c to correct each prior year. Advise the employee to contact the local Social Security office no earlier than nine months after the correction was made to ensure that his or her record has been updated.

Corrections--Use Form W-2c to correct errors (including name and address) on a previously filed Form W-2. Use Form W-3c, Transmittal of Corrected Wage and Tax Statements, to send with the Forms W-2c unless the employee's name, address or SSN is only being corrected. Instructions are on the forms.

If a Form W-2 needs to be corrected before Copy A is filed with the SSA, mark the "Void" box on the original Copy A. Prepare a new Form W-2 and send the new Copy A to the SSA. Write "Corrected" on the employee's copies (B, C and 2) and give those to the employee. Do not write "Corrected" on the new Copy A.

If an adjustment in 1997 is being made to correct social security and medicare taxes for a prior year, Form 941c, Supporting Statement To Correct Information, must be filed with Form 941 in the return period of the error, and a Form W-2c for the prior year must be issued to the employee. If social security or medicare wages or tips are being corrected, also file the entire first page of Forms W-2c and W-3c with the SSA to correct the social security records.

Repayments--If employees must repay for wages received in error, do not offset the repayments against current year wages unless the repayments are for amounts received in error in the current year. Repayments made in the current year, but related to a prior year or years, require special tax treatment by employees in some cases. The employee may be advised of the total repayments made during the current year and the amount (if any) related to prior years. This information will help them account for such repayments on their federal income tax returns.

If the repayment was for a prior year, a Form-W2c must be filed with the SSA to correct social security and medicare wages and tax. Report an adjustment on Form 941 for the quarter during which the repayment was made to recover the social security and medicare taxes. Instead of making an adjustment on Form 941, the employer may file a claim for these taxes using Form 843, Claim for Refund and Request for Abatement. An adjustment cannot be made for income tax withholding because the wages were paid during a prior year. Do not correct wages (box 1) on Form W-2c for the amount paid in error.

Note: Inform the employee that the wages paid in error in a prior year remain taxable to the employee for that year. This is

because the employee received and had use of those funds during that year. The employee is not entitled to file an amended return (Form 1040X) to recover the income tax on these wages. Instead, the employee is entitled to a deduction (or a credit, in some cases) for the repaid wages on his or her income tax return for the year of repayment.

Reissued Statement--If an employee loses a statement, write "Reissued Statement" on the new copy, but do not send Copy A of the reissued statement to the SSA.

Multiple Forms--If necessary, more than one Form W-2 can be issued to an employee. For example, more than three coded items in box 13 may need to be reported or it may be desirable to report other compensation on a second form. If a second Form W-2 is issued, complete boxes b, c, d and e with the same information as on the first Form W-2. Show any additional items that were not included on the first Form W-2 in the appropriate boxes. Do not report the same federal wage and tax data to the SSA on more than one Copy A.

Special Reporting Situations

Moving Expense Reimbursements--Reimbursements (including payments made directly to a third party and services furnished in kind) for an employee's moving expenses are reported as follows:

* Qualified moving expense reimbursements are excluded from wages, but are reported in box 13 of Form W-2 using code P. These are reimbursements for moving expenses incurred that would have been deductible by the employee if he or she had paid them but were not deducted by the employee in a prior year. These reimbursements should be made under rules similar to those of an accountable plan.

* Other moving expense reimbursements are included in wages and are subject to income tax withholding, and social security and medicare taxes. For details on moving expenses, see [Pub. 521, Moving Expenses](#).

Deceased Employee's Wages--If an employee dies during the year, the accrued wages, vacation pay and other compensation paid after the date of death must be reported. If the payment is made in the same year the employee, who was covered for social security, died, only social security and medicare taxes on the payment must be withheld and reported on the employee's Form W-2 since no federal income tax is to be withheld. On Form W-2, show the payment as social security wages (box 3) and medicare wages and tips (box 5) and the social security and medicare taxes withheld in boxes 4 and 6. Do not show the payment in box 1. If the payment is made after the year of death, do not report it on Form W-2, and do not withhold social security and medicare taxes.

Whether the payment is made in the year of death or after the year of death, it must also be reported to the estate or beneficiary in box 3 of [Form 1099-MISC, Miscellaneous Income](#). Use the name and TIN of the estate or beneficiary on Form 1099-MISC. If the TIN of the estate or beneficiary is unknown, leave the TIN entry box blank. Note: The same rules apply to medicare only withholding and reporting when making after death payments on behalf of employees covered for medicare only.

Example--Before Employee A's death on June 15, 1997, A was employed by the city and received \$10,000 in wages on which federal income tax of \$1,500 was withheld. When A died, the city owed \$2,000 in wages and \$1,000 in accrued vacation pay. The total of \$3,000 was paid to A's estate on July 20, 1997. Because the city made the payment during the year of death and the employee was covered for social security, the city must withhold social security and medicare taxes on the \$3,000 payment and must complete Form W-2 as follows:

Box d	Employee A's social security number
Box e	Employee A's name
Box f	Employee A's address
Box 1	10000.00 (does not include the \$3,000 accrued wages and vacation pay)
Box 2	1500.00
Box 3	13000.00 (includes the \$3,000 accrued wages and vacation pay)
Box 4	806.00
Box 5	13000.00 (includes the \$3,000 accrued wages and vacation pay)
Box 6	188.50
Box 15	Mark the "Deceased" box

The city also must complete Form 1099-MISC as follows:

Boxes for the city's name, address and TIN, and the estate's or beneficiary's name, address and TIN.

Box 3 3000.00 (Even though amounts were withheld for social security and medicare taxes, the gross amount is reported.)

If the city made the payment after the year of death, the \$3,000 would not be subject to social security and medicare taxes and would not be shown on Form W-2. The city would, however, still file Form 1099-MISC.

Employee Business Expense Reimbursements--Reimbursements for employee business expenses must be reported as follows:

* Payments made under a nonaccountable plan are reportable as wages on Form W-2 and are subject to income tax withholding, and social security and medicare taxes.

* Payments made under an accountable plan are, generally, excluded from the employee's gross income and are not required to be reported on Form W-2. If, however, a per diem or mileage allowance is paid, and the amount paid exceeds the amount treated as substantiated under IRS rules, the amount in excess of the amount treated as substantiated must be reported as wages on Form W-2. The excess amount is subject to income tax withholding, and, possibly, social security and medicare taxes. Report the amount treated as substantiated (i.e., the nontaxable portion) in box 13 using code L.

For more information on accountable plans, nonaccountable plans, amounts treated as substantiated under a per diem or mileage allowance, the standard mileage rate, the per diem substantiation method and the high-low substantiation method, see [Pub. 463, Travel, Entertainment, Gift, and Car Expenses](#); and [Pub. 1542, Per Diem Rates](#).

Group-Term Life Insurance--If group-term life insurance in excess of \$50,000 for an employee or a former employee is

paid, an amount determined by using the table in Pub. 15-A must be reported in boxes 1, 3 and 5 of Form W-2. Also, show the amount in box 13 with code C. For employees, social security and medicare taxes must be withheld. Former employees must pay the employee part of social security and medicare taxes on premiums for group-term life insurance over \$50,000 on Form 1040. The employer is not required to collect those taxes. The uncollected social security tax, however, must be reported with code M and the uncollected medicare tax with code N in box 13 of Form W-2.

Sick Pay--If there are employees who received sick pay in 1997 from an insurance company or other third-party payer, and the third party notified the employer of the amount of sick pay involved, the employer may be required to report the information on the employees' Forms W-2. See Sick Pay Reporting in Pub. 15-A for specific instructions.

Scholarship and Fellowship Grants--Give a Form W-2 to each recipient of a scholarship or fellowship grant only if amounts includible in income under section 117(c) are reported (relating to payments for teaching, research, or other services required as a condition for receiving the qualified scholarship). (See Pub. 15-A and Pub. 520, Scholarships and Fellowships, for more information.) Such amounts are subject to income tax withholding. Their taxability for social security and medicare taxes depends, however, on the nature of the employment and the status of the organization.

Fringe Benefits--Include all taxable fringe benefits in box 1 as wages, tips and other compensation and, if applicable, in boxes 3 and 5 as social security and medicare wages. Show the total value of the fringe benefits in box 12 of Form W-2. A separate statement or another Form W-2 showing just the value of the fringe benefits in boxes 1, 3, 5 and a note in box 12 may be issued. The amounts reported in boxes 13 and/or 10 should not be included in the amount reported in box 12. If an employee was provided a vehicle and the employer included 100 percent of its annual lease value in the employee's income, this value to the employee must be reported separately in box 12 or on a separate statement. The employee can then figure the value of any business use of the vehicle and report it on Form 2106, Employee Business Expenses. See Fringe Benefits in Pub. 535, Business Expenses, for more details.

Note: If the commuting rule or the vehicle cents-per-mile rule is used to value the personal use of the vehicle, the employer cannot include 100 percent of the value of the use of the vehicle in the employee's income. See Pub. 535.

Government Employers--State and local agencies have two options for reporting their employees' wages that are subject to only medicare taxes for part of the year and full social security and medicare taxes for part of the year. The first option is to file two Forms W-2. File one Form W-2 with wages subject only to medicare tax. Be sure to check the "medicare govt. emp." box in box b of Form W-3. File the second Form W-2 for wages subject to both social security and medicare taxes with the "941" box checked in box b of Form W-3.

The second option (which SSA prefers) is to file a single Form W-2 with the medicare only wages and the social security and medicare wages combined. The Form W-3 should have the "941" box marked.

How To Complete Form W-2

Form W-2 is a six-part form. Please ensure that the copies are legible. Type the entries on Form W-2 using black ink. Do not use script type, inverted font, italics, or dual case alpha characters. Copy A is read by machines. The use of red ink or printing hinders report data entry processing by the SSA. It is important that entries in the boxes do not cross one or more of the vertical or horizontal lines that separate the boxes. Please do not erase, whiteout or strike over an entry. Make all dollar entries without the dollar sign and comma but with the decimal point (00000.00). Show the cents portion of the money amounts.

Send the whole Copy A page to the SSA, even if one of the forms is blank or void. If you are sending 42 or more Forms W-2, please show subtotals on every 42nd form for the preceding 41 forms. Caution: Void statements are counted in order with correct statements, but do not include money amounts from the void statements in the subtotal amounts.

If possible, please file Forms W-2 either alphabetically by employees' last names or numerically by employees' SSNs. This will help the SSA locate specific forms.

Draft Wage Code to be Issued

The federal Simplified Tax and Wage Reporting System plans to release a draft model code by the end of September that could help 85 percent of employers in their wage and tax reporting, a STAWRS official recently announced. STAWRS, a multi-agency program overseen by the Treasury Department, has been assessing the similarities and differences among all federal and state laws used to report and pay wages and employment taxes. The model code will be released for review by the states and at the federal level. Legislation would be necessary to enable all jurisdictions to harmonize the reporting laws.

The model code is a key part of the STAWRS' agenda, which is to simplify reporting, streamline customer service and provide a single point for filing all wage and employment tax information. STAWRS also is part of a federal effort to move the more than six million employers to electronic filing.

Delivery by E-mail Delayed

The first test of delivering the DOSS newsletter via e-mail over the internet revealed some problems with the mail servers at some local government entities and at our end of the delivery system. We will be ironing out these snags over the next few months and hope to begin delivery to selected employer groups early next year.

Once more, we ask that you contact DOSS' Jim Clarke by e-mail if you are interested in (and believe capable of) receiving this newsletter electronically. His e-mail address is: Jclarke1@mail.state.ky.us

PLEASE NOTE--This publication is for general information only. The material provided within should not be used or cited as authority for employment tax obligations and requirements. The Social Security Act, the KRS and the IRC, along with regulations and revenue rulings and case law, are the only valid citations of authority.

“Special” Wage Payments

Compensation which is paid in one year but actually earned in a prior year and which involves someone receiving social security benefits may be subject to special treatment, according to the Social Security Administration.

These “special payments,” although reported on Form W-2, should be reported differently to the SSA. If not reported correctly, these payments (made to either retired employees receiving social security benefits or to employees who continue to work while receiving benefits) affect the employees’ annual earnings test and may reduce the amount of social security benefits they receive.

What Are Special Wage Payments? Most payments made after retirement that are part of the normal payroll cycle need not be routinely considered a special wage payment. The most common special wage payments include:

- * Accumulated sick and vacation pay,
- * Back pay,
- * Bonuses,
- * Payments because of retirement, and
- * Severance pay.

For Internal Revenue Service purposes, these payments need to be reported for the year in which the compensation was paid or made available as income. For SSA purposes, however, when this special wage payment income was earned becomes more important than when it was paid. In addition to W-2 reporting of these payments, SSA wants a separate report of special wages after the close of the tax year, preferably before April 1.

Employers will be able to file the report on magnetic media using magnetic tape or 3490 cartridges with the specifications outlined in the revised Publication 957, Special Wage Payments, to be released this fall. Diskette reporting is not allowed. A paper listing may be used to report special wage payments to several individuals-. An example of this kind of report appears in Publication 957 as well.

*Form SSA-131 available shortly--*Form SSA-131 will be used for reporting individual special wage payments and is the only form to be used for reporting deferrals to and payments from nonqualified or Section 457 Plans that occurred during the tax year.

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New Features on DOSS Web Site

In our continuing effort to better serve Kentucky's governmental employers, the DOSS web site has received a number of new items. First of all, an electronic version of this newsletter (Autumn, 1997) is available at the site.

A new page containing copies of the most commonly used forms and publications from the SSA and the IRS has been added. This means one-stop service for any payroll officials needing a copy of Forms W-2, W-2c, W-3, W3c, 941 and 941c. The forms are in PDF format which means you must have an Adobe Acrobat Reader and they must be printed on paper to be used. The forms cannot be filled on the monitor's screen. Also available on the new page is 1997 magnetic media specifications, IRS material on determining employee status and new publications such as Pub. 957 (Special Wage Payments). This new page will be updated to include the new Federal/ State Reference Guide and Form 131, both due out this fall, any other appropriate publications or forms that may be developed.

An SSA Fact Sheet is new to the DOSS web site. It contains general information on social security coverage relevant to governmental employers and employees. The DOSS web site is an excellent conduit to other FICA-related sites covering such topics as state and federal legislation, IRS forms, EFTPS and Social Security Administration district offices.

The DOSS internet web site address is: <http://www.state.ky.us/agencies/finance/depts/ss/divss.htm>

Any suggestions for additions to the DOSS web site and comments on its current contents are certainly welcome. You may contact Daryl Dunagan at:

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